



THE
COMMUTATION-ACT
CANDIDLY CONSIDERED,
IN ITS
Principles and Operations, &c.



(Price, One Shilling and Sixpence.)

CANDIDLY CONSIDERED

PRINCIPLES OF ALEXANDER

COMPUTATION
A FAMILIAR

CANDIDLY CONSIDERED

PRINCIPLES OF ALEXANDER

BY A NORTHUMBRIAN GENTLEMAN

NEWCASTLE

Printed by T. Andrew, for the Author
and Sold by G. J. and T. Robinson
Newcastle, London, and Glasgow

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THE
COMMUTATION-ACT
CANDIDLY CONSIDERED,
IN ITS
PRINCIPLES *and* OPERATIONS:

BEING
An ANSWER *to, and* CONFUTATION of
A PAMPHLET,
INTITLED, THE
PRINCIPLES of the COMMUTATION-ACT
ESTABLISHED BY FACTS.

By FRANCIS BARING, Esq.

BY A NORTHUMBERLAND GENTLEMAN.

NEWCASTLE:

Printed by T. ANGUS, for the AUTHOR,
and Sold by G. G. J. and J. ROBINSON,
Pater-noster-row, London. MDCCLXXXVI.

COMMITTEE OF THE MOST NOBLE PRINCE

HUGH PERCY

DUKE OF NORTHUMBERLAND, &c.

My Lord Duke,

I Have already copyed a Declaration to a
last appearance to a Court for the same reason and
laste Ruffe of a full Court
and many former in the Court of the same
a more certain opinion of the Court
a Declaration in the Court
supposed uncertain
that university
and the Court
concerns it will be
for I will leave
favours, it will have one
them, let who will
Grace has not given
in the Court
a Declaration for the same reason
to be the full Court
state? abilities should be to little known
it has been too much taken to the Court
equal not only, and it should be to the Court
intention, would to God I could
in the Court, as I can
I am, Sir, your

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TO THE
MOST NOBLE PRINCE
HUGH PERCY,
DUKE OF NORTHUMBERLAND, &c.

MY LORD DUKE,

I Have always considered a Dedication to be a necessary appendage to a Book, like the large Sleeve and laced Ruffle of a full Dress; it is ornamental, and may sometimes be profitable: without the latter, a man cannot appear at Court; without the former, a Publication is scarce enquired for, and the author is supposed unconnected. As my ambition, is to have this Tract universally read, but more especially at Court, and by Courtiers; to whose Protection can I recommend it with so much propriety, as to your Grace's? for I well know, if you approve and speak in it's favour, it will have one Friend there, and amongst them, let who may be Minister. What though your Grace has not given many specimens of your Eloquence in Parliament; in Private, among such Gentlemen as frequent your Table, your dependants, you are said to be the first orator in the world; it is a pity your Grace's abilities should be so little known in public. It has been too much your Grace's design to avoid popular applause, and to content yourself with private commendation; would to God I could make you feel your consequence, as readily, as I can rehearse your eminent

uent virtues. Oh, fortunate Son, of a fortunate Mother! born in a lucky hour, to save your Family from humble obscurity; by your heroic deeds, at different times, to ennoble your blood, and immortalize your own fame, by the well earned Titles of Duke (and Earl) of Northumberland, (Earl Percy), Lord Lovaine, (Baron Warkworth, Lord Lieutenant of Ireland), Lord Lieutenant and Custos Rotulorum of the Counties of Middlesex, Northumberland, and Town and County of the Town of Newcastle upon Tyne, (Master of the Horse, and one of the Lords of the Bed-chamber to the King), Vice Admiral of Northumberland, and Vice Admiral of ALL America, one of the Knight's Companions of the most Noble Order of the Garter, one of his Majesty's most Honourable Privy Councillors, President of the Middlesex Hospital, and Westminster Dispensary, Vice President of the Small-pox Hospital, a Trustee of the British Museum, F. R. S. &c. &c. &c. It may be, with justice said, you have been the author of your own Fortune,

By Fove, you've top'd your part so very well,
 "None but yourself can be your parallel!"

Your landed property is immense, which, (inheriting from your Ancestors a knowledge in such affairs,) you have improved to the utmost; and as far as Talking could be useful, you have not been sparing in your endeavours to enrich this County by the establishment of various, useful, and profitable Manufactories. Your liberality has no bounds; your charity is truly Christian, being secret and unknown, whilst your humility and contempt of parade are conspicuous; the obligations
 I am

I am under are such, as, should I neglect every opportunity of publicly acknowledging, I might well be accused of folly and ingratitude; not simply satisfied with the name of Patron, you were my Friend and instructor, you taught me to despise the vain pomps and pageantries of life, to respect men by their merit, not by titles or appearances; from you I learnt justly to estimate the penetration of a Monarch in conferring, and the wisdom of a Minister in advising Honours; and you instructed me to set a proper value on the real dignity, disinterested patriotism, unbounded generosity, unshaken integrity, and unimpeachable veracity of a

COURTIER.

- “Worth makes the Man, the want of it the Fellow,
 “The rest, is all but leather, or prunella.
 “Stuck o’er with titles, and hung round with strings,
 “That thou may’st be, by kings, or whores of kings:”
 What can enoble knaves, make villians great?
 Not Percy’s Name, nor Percy’s large Estate;
 “Count me those only who are good and great.”

Indebted as I thus am to your grace, the world will not be surprized, at my seizing this and every opportunity of paying my share of tribute to your deserts; should any envious wretch still have doubts respecting your true character (for even you, my Lord, have been envied, and your character misrepresented); I trust in a little time, to silence every caviller by the publication of our correspondence, and some other papers in my possession, which will not only brighten your fair fame, but throw a light on some public transactions in this, and the neighbouring counties; your amor patriæ will appear in full blaze, and like the sun in its meridian splendour dazzle the eye of each beholder.

O how

*O how I long, enkindled by the theme,
In this great work, to launch great Percy's name;
That by my writings, Percy's name may live,
Whilst Kings hold courts, or Kings have ought to give!*

Pardon me, my Lord, this digression; whenever your Grace is the subject, I am so overcome with the Glare of your transcendent excellencies, that I am carried away as by an ignis fatuus, and wander out of my subject, which now is, to dedicate this Tract to your patronage and serious perusal (and by your means to the minister of the day) I trust it will be found not unworthy your attention; for although your estates are (in general) let at rack-rents, under leases, with covenants binding the tenants to pay all Taxes &c. parliamentary or parochial, which now are, or which hereafter may be imposed thereon, and though nine tenths of the inhabitants on such estates, may with propriety, be excused the payment of the Commutation and other Taxes, on account of their Poverty, there is a possibility (old as you are) you may live to see some Change. If this, or any other more interesting consideration can induce your Grace to use your power towards obtaining a repeal, you will have the happiness of the thanks of thousands, joined to those of your Graces

much obliged,

most obedient,

HIGHAM-HOUSE,
NORTHUMBERLAND,

humble Servant.

JONA. THOMPSON.

THE
COMMUTATION-ACT,
CANDIDLY CONSIDERED, &c.

IT is an indispensable duty in a writer who is desirous of conveying information to his reader, to use words in their common acceptation, and in such signification as they are generally acknowledged to be understood; otherwise the most polished periods are nothing but empty sound and of no utility: For, if we use words in a false, or improper sense, it will cause confusion in the understanding of the reader, and render the subject unintelligible.

As we have been accustomed to think in this manner, we expected, from the title of

B

Mr

Mr Baring's elaborate pamphlet, *The Principles of the Commutation-Act established by Facts*, to have been convinced of the policy of the measure, and by sound reasoning to have been shewn some proper motive, which could justify a minister for partially oppressing the householders of this kingdom, in favour of the East India Company. Having always looked upon this act to be unprincipled, as well as unprecedented, we are not surprised to find the only thing like *principle*, for this act, to have been the East India Directors having a great quantity of tea on hand, which there was not any prospect of their getting quit of, for many years, if at all. But though this pamphlet (which we suspect has been wrote under the immediate inspection of the premier himself, with the avowed intention of persuading the public, into a belief of advantage to each individual received, or to be received, by the Commutation-Act; and of the profound wisdom and policy of a ministry who could adopt, and carry into execution, a measure of such magnitude,) does not prove to our satisfaction, either the justice or policy of the measure; yet is it full fraught with intelligence of most serious import, and such as we cannot dispute the truth of, for Mr Baring—*has had some connection with the treasury,*

jury, has been consulted and advised with; and modestly hints, he has no objection to being more intimately connected with that board: Where, should he be placed, his situation would be profitable to himself, and useful to his brethren the East India Directors, in soliciting the proposed loan of the trifling sum of 3,000,000l. for carrying on this destructive monopoly, and without which, it seems, the Commutation-Act will not be beneficial to any body, not even the East India Company.

Mr *Baring* begins his pamphlet with telling us the “ consequences of this act, have been “ far more important, extensive, and *beneficial* “ than the most sanguine friends and admir- “ ers of the measure could have expected; as “ the *benefits* which have resulted from the “ Commutation-Act, may tend to open the “ eyes of the nation to their true interest.” In the whole of this, excepting the words *beneficial*, and *benefits*, for which we would substitute *destruction*, and *distresses*, we sincerely join with him, and most devoutly pray the eyes of the nation may be opened before it is too late.

We shall not here prove or disprove his tables of the sales of teas, or the calculations of

the different prices, these may or may not be accurate; whole numbers and round sums may answer our purpose. We will therefore, allow the medium quantity of the tea sold by the company in one year, before the passing the Commutation-Act was 6,000,000 *lb.* that since the passing thereof 16,000,000 *lb.* have been sold; that of this it appears near 2,000,000 *lb.* have been exported. Though he takes notice of this exportation in so shy a manner, as fully intimates a desire it should be passed over without observation, yet, he makes amends, and feels bold and daring, when he speaks of smugglers and shopkeepers; he is then sufficiently explicit! For which, in behalf of the shopkeepers in London, and the interior parts of the kingdom, we return him most humble thanks. But to drop all irony, how dares Mr *Baring*, (without a shadow of proof) insinuate “*in general the shopkeepers in London, and in the interior parts of the kingdom, purchase tea from the smugglers.*” Give us leave to say, in general, they are a most useful, honest, and conscientious set of men, of as much more worth than the whole ministry and court of India Directors, as these are of more power than they; or as Mr *Baring*’s insolence (in this assertion) is greater than his modesty.

He

He is perfectly right in saying, " It is very
 " difficult to satisfy individuals respecting the
 " advantage which the public derive from
 " any change (*this change*) in the mode of
 " taxation," &c. Individuals who have no
 private interest to serve by the change, no sys-
 tem of monopoly to support, who, perhaps
 never use tea but as a luxury, cannot be in-
 duced to look upon the savings in the price
 of tea, as a compensation for the additional
 duty on windows. Men in general do not look
 to the minutia of what they pay on account of
 luxuries; the money may, or may not be ex-
 pended, at the option of the individual.—

Whilst the duty remained on tea, the consumer
 of that luxury had his choice, whether he
 would use it or not; he knew he ought, and
 actually did pay for the indulgence, in propor-
 tion to the quantity he used. As the case now
 stands, use or not use tea, he must pay the
 Commutation-Tax:—A TAX partially oppres-
 sive, exacted for an enjoyment as different
 from tea, as fire is from water.

In considering the principle of this tax, it
 matters not, whether it is more or less pro-
 ductive, all we have to look to, is the rea-
 sonableness of the thing. A tax on a neces-
 sary, rigorously exacted, will be productive
 in

in proportion as the sum imposed is great or small; and this tax would have produced the same revenue, had the taxes on tea continued.

No wonder Mr *Baring's* endeavours should prove ineffectual, to convince us how much each individual has saved; it is not difficult to prove some individuals to have saved, and others to have gained by the measure, particularly the Directors of the East India Company; they have had an opportunity of selling their refuse tea, even to the sweepings of their warehouses, and of entering into a new and to them a lucrative branch of commerce. Un-satiated with the riches of the east, there is no doubt of their desire for a share, at least, of the plunder of the north; for which their late defeat in the west, may make them the more anxiously avaricious.

Mr *Baring's* next remark is particularly worthy the attention of every individual, from the King to the beggar; it is curious and dreadfully alarming.

“ From the returns made to the tax
 “ office, it appears, that England and Wales
 “ contain, houses and cottages, which are
 “ exempt

" exempt from the window tax, ———	On
" <i>account of Poverty</i> — — —	284,459
" Houses which pay the window tax	714,911
	<hr/>
" Total of houses and cottages —	999,370

" Some political writers are of opinion, that
 " the actual number of houses greatly exceeds
 " the returns received at the tax office; but
 " although I cannot undertake to ascertain
 " how far the number of houses which pay
 " the tax exceeds the number stated in the
 " returns, yet I have very little doubt that
 " the houses and cottages exempted, on
 " account of poverty amounts to 600,000."

Why he should hint at the number of houses which pay the tax exceeding the number returned, we cannot conceive, unless he entertain doubts, of the integrity of his friends in the tax office, and supposes them to have secreted some of the returns for the purpose of pocketing the amount of the assessments. As to the number of houses exempted *on account of Poverty*, from our own observation, we think him within the real number, when he states it at 600,000, knowing whole districts where such houses are not charged, nor any return made of them.

To this account should we add the other parts of their families, the lodgers, soldiers, sailors,

sailors, houseless poor, &c. they would not, perhaps, fall short of eight ninths of the inhabitants of this country. A phenomenon well worthy the most speedy and serious investigation, for the knowledge of which we are obliged to the wondrous monster the Commutation-Act. A *Lusus Politicæ*, begot by the minister and the East India Directors, on the Legislature of this kingdom !

Never did we wish so earnestly for the abilities of a Swift, or the pen of a Junius, as upon reading the foregoing paragraph, that we might rouse the legislature of this once happy country, from their drowsy stupor to some active, and speedy exertion ; how do we long to address them, in the most animating and pathetic manner, to pay some attention to this national distress.

May it please your Majesty, you, ye Lords, and Commons, attentively to look upon the work of a few short years, and seriously to consider the effects of the late most unnatural war, which have not yet spent their full force ; but which have already obliged you—to exempt *six hundred thousand (nearly half) of the householders of England and Wales, from paying the Commutation-Tax* ON ACCOUNT OF POVERTY !

And

And if you are too regardless of the future welfare of our country, to punish the authors of this distress, deign to enquire, and expose to the execration of posterity, those miscreants, by whose advice the constitutional petitions of ourselves, and of our American brethren were rejected.

Mr *Baring* has, or seems to have, some compassion for this numerous poor, when he says, " I persuade myself, that no person will envy the wretched inhabitants the inconsiderable advantage which they enjoy." For God's sake, Mr *Baring*, what advantage do they enjoy? You surely do not mean the *advantage* of being too poor to be objects of taxation: You cannot mean the advantage of purchasing tea somewhat cheaper: until tea is proved to be a necessary, the use of it cannot be called an advantage, especially to those who are exempted from the commutation tax on account of poverty? The use of a luxury, by those who are excused from paying taxes on account of poverty, cannot with any propriety be called an *inconsiderable advantage*; in our opinion it is the direct contrary, it is a *considerable disadvantage*, this is aggravated and becomes an evil, demanding the immediate interference of a prudent legislature, when the lux-

ury is of foreign growth, to be paid for in BULLION; and when imported, of no real value. We cannot forbear, here, remarking their case to be one of the strongest proofs of the folly, and impolicy of the measure; as the case of those who pay the tax is of its partiality and injustice. Mr *Baring* goes still farther, and proposes a cruel insult as a remedy.

What offence have the Country-Gentlemen, (who still reside in their patrimonial mansions, and subsist on that small part of their ancient domains, which unjust wars and enormous taxes have left them) committed? Wherefore should those men, the only visible resemblance of the former happiness, and reputation of this devoted country, be forced to desert their (formerly chearful) hospital halls,
 “ Where humble happiness endear’d each scene.”

Can it possibly be the desire of any man, or set of men, to disfigure the country, in fact to depopulate it, to satisfy the avarice of the Directors of the East India Company? But that I may not be accused of perversion, take Mr *Baring*’s modest proposal in his own words:—“ One description of men must be

“ an

“ an exception to this rule ;” (viz. *that the whole are benefitted*) “ I mean, those Country
 “ Gentlemen, who inhabit large houses, and
 “ possess but small fortunes. However, the
 “ size of their houses must either be reduced
 “ to the scale of their income, or *such persons*
 “ *must relinquish their old mansions.*”

Is it then so easy a matter for a person of small fortune, to forsake his house in which he has lived from his earliest infancy,—to whom each room, nay every stone, recalls some pleasing idea, and is become endeared by long acquaintance? Can a man, whose fortune is already contracted, to whom the Commutation-Act is an object of no inconsiderable magnitude, rashly resolve on beggary, and by pulling down the old and building a new habitation, reduce himself to the situation of those who are excused from the payment of this tax on account of poverty? Such an idea could only find admission to the brain of a man used to the plunder and devastation of East India Directors and Governor Generals, (*of other countries, and of former times*) to whom the ruin and destruction of a province, or the whole race of mankind would have appeared a small matter, when put in competition with one quarter per cent. additional dividend.

“ III

" Ill fares the land, to hastening *broils* a prey,
 " Where wealth accumulates, and men decay;
 " Princes or Lords may flourish, or may fade,
 " A breath can make them, as a breath hath made;
But the country Gentlemen, this nation's pride,
 " When once destroyed, can never be supply'd."

In truth it behoves the minister, to employ
 a better advocate, or Mr *Baring* to use more
 force of reasoning than we have yet met with
 (in behalf of this their favourite measure) to
 persuade us of the benefits, we have received
 from the Commutation-Act being to be found
 any where but with East India Directors;
 it is not the public clamour of needy depend-
 ents, the securing to a party the Editors of
 Newspapers, nor even the gaining over a
 venal majority of men, who have more power
 to carry a measure into execution, that can
 make, BLACK, WHITE, OR WRONG, RIGHT.
 The first may, by noise, overpower the voice
 of truth; the second may endeavour, by false
 representations, to impose upon our under-
 standings; the last may oblige us to submit to
 their determinations, may pass this or other
 Commutation-Acts in favour of some needless
 foreign production as worthless as *tea*, but
 they can never persuade a sensible man of
 the truth of their assertions; the colours will

con-

continue the same as before, *wrong* and *right* will only have changed names not essence; the payment of the Commutation-Tax may be rigorously exacted, to which we must submit, however we may complain of the injustice, oppression, and impolicy of the measure. As to the arguments of Mr *Baring* in its behalf, they would disgrace a school-boy, for when divested of supposition and sophistry, what do they amount to? Why, truly, that out of 1,314,911 house-holders, there are 600,000 who are too poor to pay the tax! and that their poverty is an unenviable, inconsiderable advantage!!—That to those who dwell in houses, (paying the tax) containing ten, or less than ten, windows, of which there are 520,025, provided they use from two to six pounds of tea, the reduction in price will more than compensate for the additional duty. That of those who reside in houses of from ten to twenty-five windows, of which there are 163,051, whose expences within doors, in any degree correspond to the appearance of their houses, (we allow some few exceptions,) are benefitted by the Commutation-Act. That the householders who have upwards of twenty-five windows, of which there are 31,835, must, from the quantity of tea consumed, be considerable gainers.

600,000

600,000 Too poor to pay the tax.
 520,025 Receive benefit, *provided* they use tea.
 163,051 Benefitted, *if* they live according to the
 outward appearance of their houses.
 31,835 *Must be* Considerable gainers.

For shame ; is a *PROVIDED*, is an *IF*,
 or a *MUST BE*, the full force of argument,
 or to be allowed a proof of the benefit of a
 measure ? It is strange how a *small connection*
with the Treasury may warp the judgment and
 blind the understanding of a weak, or of a
 willing man ! !

“ I wished, (says Mr *Baring*) to have laid
 “ before the reader a comparative account of
 “ the consumption of tea in different houses ;
 “ but I am COMPELLED to relinquish my in-
 “ tention ; as such a statement must be subject
 “ very much to opinion ; many rich persons
 “ being *mean enough to purchase the cheapest*
 “ *tea.*” Wherein consists the meanness of a
 rich man going to the cheapest market ? We
 have always understood this to be a praise
 worthy part of domestic œconomy ; though
 very little of it has been practised in the trea-
 sury ; but that is no example for an indivi-
 dual to follow, let him be ever so rich ; even
 the fortune of an East India Director, or Go-
 vernor

vernor General would fail, without some little attention to it; but enough of this. Let us return to Mr Baring's wishes; it is a pity he *was* COMPELLED to *relinquish his intention*, we take it for granted, by some kind friend in the TREASURY. The information would have been useful; as it is interesting.

Not having the fear of the Treasury to combat with, nor being yet *compelled to relinquish the intention*, we will attempt to supply this great deficiency by drawing into one point of view, such information as we have been able to procure, after the most impartial and accurate enquiries, from the inhabitants of a street in a large market-town, dividing the houses into classes. The first, of houses to ten windows, including those inhabited by such as are excused on account of poverty: The second, of houses from eleven to twenty-five windows: And the third, of such houses as have twenty-six windows or upwards. As to very large houses, of 80, 90, or 100 windows, they are but few in number, and whether they loss or gain by the Commutation-Tax is of little moment to the public at large.

TABLE

**TABLE of HOUSES, &c. with the
Number of WINDOWS for which a Com-
mutation-Tax is paid, and the Quantity of
TEA used in each House in One Year.**

No.	From 1 to 10 Windows.	No. of Inha- bitants.	lb. of tea used in 1 year.	From 1 to 25 Windows.	No. of Inha- bitants.	lb. of tea used in 1 year.	From 26 win- dows upward	No. of Inha- bitants.	lb. of tea used in 1 year.
1							23	6	22
2				17	3	12			
3				17	6	23			
4				17	4	18			
5				17	3	13			
6				17	4	10			
7				17	8	20			
8				17	3	11			
9				17	5	16			
10				16	2	9			
11				15	5	8			
12	9	3	5						
13	9	2	3						
14				17	3	10			
15				17	2	6			
16				20	3	5			
17				15	3	9			
18				21	10	28			
19				24	5	14			
20							26	6	21
21				18	2	12			
22				17	5	18			
23				19	5	22			
24				19	4	16			

No.

No.	From 1 to 10 Windows.	No. of Inhabitants.	No. of tea used in 1 year.	From 11 to 25 Windows.	No. of Inhabitants.	No. of tea used in 1 year.	From 26 Windows upward.	No. of Inhabitants.	No. of tea used in 1 year.
25	10	2	3						
26	9	2	none						
27	9	5	3						
28	10	3	3						
29	10	2	none						
30	10	3	none						
31	8	3	1						
32	8	2	none						
33				24	5	12			
34				16	2	8			
35	9	4	7						
36	9	6	6						
37							28	4	21
38				12	2	5			
39				15	6	12			
40		poor							
41		poor							
42	9	2	3						
43		poor							
44		poor							
45		poor							
46	9		9						
47		poor							
48							30	4	24
49				22	5	12			
50				21	4	11			
51				15	3	9			
52	8	2	3						
53	10	4	3						
54		poor							

D

No.

No.	From 1 to 10 Windows.	No. of Inhabitants.	lb. of tea used in 1 year.	From 11 to 25 Windows.	No. of Inhabitants.	lb. of tea used in 1 year.	From 26 windows upward.	No. of Inhabitants.	lb. of tea used in 1 year.
55	7	2	4						
56	8	3	4						
57				17	5	16			
58				17	5	12			
59	9	2	none						
60	9	3	3						
61	9	3	none						
62	9	5	3						
63	10	3	3						
64				12	4	12			
65	9	6	6						
66				15	3	12			
67				17	4	16			
68							28	8	34
69				21	3	12			
70							33	4	17
71							34	8	25
72							31	9	28

It may be necessary to remark here, that those houses mentioned in the above table to be poor, are not rated to the tax nor entered in the returns of the assessors: And as to those where no tea is said to be used, the answers we obtained were, that the inhabitants did not make a meal of it, though, perhaps on particular occasions, they might treat themselves and their friends with a dish once or twice a year. Several of the smaller houses where tea is used, are annually returned, and the collectors are allowed to pass such in arrear as poor.

	Houses.	No. of Inhabitants.	Total Windows.	Nearst Medium of Windows.	Total Pounds of Tea.	Nearst Medium of lb. of Tea.
To 10 Windows	24	77	216	9	72	3
From 11 to 25	33	136	578	18	429	13
From 26 upwards	8	49	233	29	192	24
Poor, not returned	7					

D 2

The

N.B. We cannot pretend to say, whether Mr Baring will allow the above to contain any of those inhabitants, " whose expences within doors, in any degree " correspond to the appearances of their houses ; " all we will alledge for the accuracy of this account, is its being in many instances obtained from the householders themselves, and in all, from such authority as we have no reason to dispute.

~~It was our intention to have added to the foregoing a second table, containing the state of a whole parish in the country. But the result of our enquiries respecting the consumption of tea were too vague and uncertain to found any calculation upon.~~

Although we gained no satisfactory account of the consumption of Tea, we can with accuracy state the condition of the parish as to the houses, that being a matter more easily come at, and is a corroboration we do not join issue with Mr Baring in estimating the householders excused on account of poverty at 600,000 without a reasonable foundation for our opinion.

State of the houses, &c. in the parish of Ponteland and county of Northumberland, assessed as liable to pay, or unassessed and excused from paying, the Commutation-Tax.

- 2 Houses of above 26 windows.
- 6 Ditto of above 11, and under 25 windows.
- 101 Ditto of under 10 windows.
- 2 Ditto excused from the Tax, as the owners have entered two houses each, elsewhere.
- 1 Ditto uninhabited.
- 209 Ditto not entered in the assessors books, — being excused on account of Poverty.

From hence it appears that the Poor excused the Tax, are nearly two to one, and this we are apt

apt to believe is nearer the truth throughout the greatest part of this country, than estimating them at one half.

If we had, instead of Ponteland, taken the next adjoining parish of Newburn, in which (that patriotic, disinterested nobleman, the steady friend of a minister; and of the late Earl of Chatham, even to the verge of the grave) the Duke of Northumberland has a considerable estate, the number of those excused on account of Poverty would have exceeded four fifths of the whole number of inhabitants.

For a considerable time after the commencement of the Commutation-Act, the merchant sold his tea to the consumer at the old prices, so that it is scarcely fair to estimate the savings in the manner Mr Baring does; yet that he may not complain of false statements we will allow the gain to the purchaser in his own way.

Difference and gain to the Purchasers of Tea since the Commutation-Act took place, as per Mr Baring.

lb.		s.	d.	l.	s.	d.	
Bohea 6,076,620	} at a saving of	{	2	6 $\frac{22}{100}$	= 765,147	14	8 $\frac{40}{100}$
Cong. 2,870,719			2	1 $\frac{59}{100}$	= 306,090	8	3 $\frac{21}{100}$
Souch. 635,866			3	2 $\frac{73}{100}$	= 70,819	11	6 $\frac{18}{100}$
Singlo 5,036,363			3	3 $\frac{26}{100}$	= 823,865	0	11 $\frac{38}{100}$
Hylon 1,533,102			4	11 $\frac{30}{100}$	= 378,803	19	0 $\frac{60}{100}$
<hr/>			<hr/>				
16,152,670					2,344,726	14	0 $\frac{77}{100}$
Medium saving per lb.			2s. 10 $\frac{8384}{100}$ d.				

The account of benefits derived from the Commutation-Act, granting the foregoing estimates, will be very different from Mr *Baring's* expectations and statements.

600,000 Householders, he acknowledges to be too poor to be objects of the Tax, consequently two poor to be benefited by the low price of tea.

520,025 Houses, of 10 windows or under, the medium of which, appears from the above, to be 9 windows: 9 windows pay a Commutation-

Tax of — — — £. 0 10 6

Medium quantity of tea is 3*lb.* at

a saving of 2*s.* 10 $\frac{8384}{100}$ *d.* per *lb.* 0 8 8 $\frac{5152}{100}$

Loss per householder by the

Commutation-Tax — — — £. 0 1 9 $\frac{4848}{100}$

163,051 Houses, of from 11 to 25 windows, the medium of which is 18 windows: 18 pay

a Commutation-Tax of £. 2 5 0

Medium quantity of tea 13*lb.*

at a saving of 2*s.* 10 $\frac{8384}{100}$ *d.* per *lb.* 1 17 8 $\frac{8292}{100}$

Loss per householder by the

Commutation-Tax — — — £. 0 7 3 $\frac{1008}{100}$

31,835

31,835 Houses of from 26 to
50 windows, the medium of
which is 29 windows : 29 pay
a Commutation-Tax of £.4 0 0
Medium quantity of tea 24lb.
at a saving of 2s. 10 $\frac{83}{100}$ d. per lb. 3 9 8 $\frac{1216}{100}$

Loss per householder by the
Commutation-Tax — £.0 10 3 $\frac{8784}{100}$

Thus it appears there are
600,000 Householders who cannot be benefitted by the Commutation-Act; as however low the price may be reduced, no wise legislature should encourage the poor in the use of a luxurious article, which, may deprive them of the means of obtaining necessaries.

520,025 Householders losing
1s. 9 $\frac{4848}{100}$ d. per ann.
each — — — £.46,552 12 9 $\frac{12}{100}$

163,051 Householders losing
7s. 3 $\frac{1008}{100}$ d. per ann.
each — — — £.59,174 9 4 $\frac{5408}{100}$

31,835 Householders, losing
10s. 3 $\frac{8784}{100}$ d. per ann.
each — — — £.16,431 19 0 $\frac{864}{100}$

Annual loss by Householders, who pay the Commutation-Tax — £.122,159 1 2 $\frac{5248}{100}$
Hence

Hence it appears the state of the Account will stand thus;

Householders losing by the Commutation-Tax, — — — **EVERY ONE,**
To the annually amount of £. 122,159

Householders gaining by the Commutation-Tax, — — — **NOT ONE.**

Gainers by the Commutation-Tax, —
The RECEIVERS OF TAXES, the DIRECTORS
and PROPRIETORS OF THE EAST INDIA COM-
PANY.

I have not, nor shall I take any notice of Scotland; the amount of the tax from thence is so small, (even should they not find out some way to avoid the payment,) that to government it can be no object, and the inhabitants are, in general, so attached to their milk, and crowdy (a mixture of oat-meal and water) that even the East India Directors will not gain any thing from thence. They are a wise people, content with the produce of their country, rather than at an expence, which they could not well afford, import a substitute for it, which is neither so pleasing to the taste, nor so nutritive to the body; in this respect, and would it were in this only, there is no nation under heaven so extravagantly sensual and profligate as the English. Lord *Kaims*,
observes

observes, " Had the English continued pagans, they would have invented a new Deity to preside over cookery :—A minister of state never withstands a feast." It is a pity the shopkeepers had not read his *Sketches on the History of Man*, before they made their attack on the Shop-Tax. The East India Directors are better acquainted with the foibles and vices of their country-men, they never spare their dainties, their's is a *Trade* of luxury, which they dispence with a liberal hand, when occasion offers, or they have a point to carry.

Here we might be allowed to close our investigation of this part of the subject, were we not aware, that Mr *Baring* and his ministerial friends would charge us with having stated matters in the worst light, and to the greatest disadvantage; this we entirely disclaim: Our intention was to come at the truest and nearest account of the advantages, and disadvantages, consequent on the Commutation-Act, for this purpose our enquiries were directed to such families, as we could make most free with, taking a whole neighbourhood together. We pretend not to deny that those families who live in a stile of extravagance, *superior to the appearance of their houses and fortunes*, (of which we have to lament there

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are

are two many instances) may, if they use large quantities of tea, save money by the tax; that is, they obtain a luxury (perhaps a pernicious one) they may well do without, at a low price, for which they are saddled with a heavy tax on a necessary; a tax, which in its former state, was reprobated by every political writer, as detrimental to the common interest; by this addition it is become much more so, even to a public grievance. We know several houses in the country, where the Window-Tax, is now, considerably more than any rent they can be let at.

Having examined that part of the pamphlet, which relates to the individual only, we shall proceed, to investigate the advantages arising to the East India Company, and the conclusions of Mr *Baring*, respecting smuggling, which amounts to this.

“ In order to arrive at a proper knowledge
 “ of this subject, it is necessary to state, that,
 “ within twelve months after the Commuta-
 “ tion

“ tion-Act took place, the Company sold	
“ of Tea ——— ———	lb. 16,152,670
“ The quantity formerly sold,	
“ or delivered, amounted annu-	
“ ally to about ——— ———	6,351,144
“ Remains to be supplied	
“ by the smuggler ——— ———	9,794,526

Though we perfectly agree with Mr *Baring*, that the East India Company have been considerable gainers, we cannot so readily conclude that 9,794,529 *lb.* of tea have been smuggled into this kingdom: for, though that quantity may actually have been sold, great deductions are to be made before we find the smuggled quantity.

Mr *Twining*, in his *Observations on the Tea and Window Act, and on the Tea Trade*, gives us the following account.

“ It is well known, that very large quantities of leaves are manufactured in this island, for the express purpose of adulterating Teas: such a mixture, I shall, without scruple, call Adulteration. These leaves are prepared in various ways, in order to suit the various kinds of Tea, which they are intended to adulterate.

“ I shall here communicate to the public a
“ particular account of this manufacture,
“ which I have lately received from a gentle-
“ man, who has made very accurate enquiries
“ relative to this subject.

“ *Method of making Smouch with Ash Tree leaves,*
“ *to mix with Black Teas.*

“ When gathered they are first dried in the
“ sun, then baked, they are next put upon a
“ floor and trode upon until the leaves are
“ small, then sifted and steeped in copperas,
“ with sheep's dung ; after which being dried
“ on a floor, they are fit for use.

“ *Another Mode.*

“ When the leaves are gathered they are
“ boiled in a copper with copperas and sheeps
“ dung ; when the liquor is strained off, they
“ are baked and trode upon, until the leaves
“ are small, after which they are fit for use.

“ The quantity manufactured at a small vil-
“ lage, and within eight or ten miles thereof,
“ cannot be ascertained ; but is supposed to
“ be about Twenty Ton in a year.—One man
“ acknowledges to have made Six hundred
“ weight in every week, for six months to-
“ gether.

“ The

“ The fine is sold at 4*l.* 4*s.* per Cwt. equal
“ to 9*d.* per lb. The course, 2*l.* 2*s.* do. do.
“ to 4½*d.* ditto.

“ Elder buds are manufactured in some
“ places, to represent fine Teas.”

“ This iniquitous trade has been carried on a
“ long time; though not in so extensive way as
“ within these few years. In the 11th Geo. I.
“ cap. 30, sect. 5. it is enacted, “ That the
“ Dealer in Tea, or Manufacturer, or Dyer
“ thereof, who shall counterfeit or adulterate
“ Tea, or shall alter, fabricate, or manufac-
“ ture it with *Terra Japonica*, or with any
“ other drug or drugs whatsoever, or shall mix
“ with Tea any leaves, other than leaves of
“ Tea, (thus, in the time of Geo. I. real Tea
“ was allowed to be mixed with real Tea),
“ or other ingredients whatsoever, shall forfeit
“ the sum of One hundred pounds.”

“ It is also recited, in the 4th of Geo. II.
“ cap. 14, sect. 11, “ That several ill disposed
“ persons do frequently dye, fabricate, or ma-
“ nufacture, very great quantities of Sloe leaves,
“ Liquorish leaves, and leaves of Tea that have
“ before been used, or the leaves of other trees,
“ shrubs, or plants, in imitation of Tea, and
“ do likewise mix, colour, stain, and dye,
“ such leaves, and likewise tea, with Terra
“ Japa-

“ Japanica, Sugar, Moloffes, Clay, Logwood,
 “ and with other ingredients, and do sell and
 “ vend the same as true and real Tea, to the
 “ prejudice of the health of his Majesty’s sub-
 “ jects, the diminution of the Revenue, and
 “ to the ruin of the Fair Trader :’ and the
 “ dealer in, or seller of, such ‘*sophisticated*’
 “ Tea, is to forfeit the sum of ten pounds
 “ for every pound weight.

“ It appears from the 17th of Geo. III. cap.
 “ 29. that this trade had increased to a very
 “ great degree, “ to the injury and destruc-
 “ tion of great quantities of timber, woods,
 “ and underwoods, the prejudice of the health
 “ of his Majesty’s subjects, the diminution of
 “ the revenue, the ruin of the fair trader,
 “ and to the encouragement of idleness :”
 “ and by the same act, the seller or manufac-
 “ turer of such tea is to forfeit five pounds
 “ per pound weight; or upon non-payment
 “ of that sum, be committed to prison, for
 “ any time not exceeding twelve months.

“ Hitherto Government have not been able
 “ to suppress this trade: but, when the smug-
 “ gling of real Tea shall claim less of their at-
 “ tention, I hope they will exert themselves
 “ with vigour, and put a stop to the manufac-
 “ ture of English Tea.

“ It

“ It is, then, sufficiently apparent, that there
 “ is such a thing as adulterated Tea : *there is*
 “ *plenty of it.*”

As this Manufacture has not only alarmed the East India Directors, but has been thought worthy the interference of the Legislature, to prevent the destruction of *great quantities of Timber, Woods, &c.* It certainly must have employed a number of hands, which cannot be overrated at 300, and as one man acknowledges to have made 17,472 *lb.* in six months. Three Hundred employed in the same manner would make ——— 5,241,500*lb.*

All which could be brought to Market, under no other name or description, than, Smuggled Tea.

To which add, the stock in the hands of the Tea Dealers, &c. of which, as no certain account can be had, we shall suppose the quantity ——— 3,000,000*lb.*

8,241,600*lb.*

Which deducted from ——— 9,794,526*lb.*

Remaining to be divided between the smuggler, and the increased sale of his friends, the East India Directors ——— 1,552,926*lb.*

As a further proof, this is not meer supposition, we beg the reader to remark, that Mr *Baring* acknowledges “ there are those, who, “ from their situation, are capable of obtaining the best information, are still of opinion “ that the East India Company cannot sell “ more than 12,000,000*lb.*” which comes so near our calculation of the quantity of Smouch which we have stated, as to amount to a conviction of its being right.

“ It appears that the company	
“ sold annually, of their own	
“ Tea, exclusive of their pri-	
“ vate trade, and also of prize	
“ Tea, —————	5,927,388 <i>lb.</i>
Smouch, or Tea, which, we say,	
was manufactured in England,	
and sold for smuggled Tea	5,241,500 <i>lb.</i>
Quantity, supposed to be smuggled	831,112 <i>lb.</i>
	<hr/>
	12,000,000 <i>lb.</i>

A quantity confessedly too great, to be overlooked by a careful minister; (if smuggled) yet not so great, as to call for a COMMUTATION-TAX. There were other means which ought to have been tried, before so desperate a remedy was applied;
for

for instance, to have reduced the duties of custom and excise, or to have obliged the East India Directors to expose more tea at each sale; for it is well known, they, like other monopolists, never wished to see a glutted market, that, would have reduced the price: whilst supplying the demand with a sparing hand, could not fail to keep it up; if either of these had been done we are apt to believe the evil had been remedied, and

“ No wicked statesman would, with impious hand,
 “ Have strived to wrest from us our small inheritance.”

We have not dwelt so long on this part of the pamphlet as Mr *Baring*, perhaps, may think it deserves; he has proved, what few ever doubted, to be the intention and operation of this Commutation-Act. The East India Company have been, and will be more, benefitted, by the increased sales of their monopoly, which is now better secured to them than before. The revenue is increased by an additional burthen on a part of the people; and what is a most interesting object to a minister, it has secured the parliamentary interest of that great Company, which we are compelled to acknowledge, is far from the least

consequence attending the measure. One paragraph, of this pamphlet of Mr *Ewing's*, proves the former part of this assertion.

“ When the Company laid the state of
 “ their affairs before Parliament, in the month
 “ of February 1784, they were burthened
 “ with goods to a large amount in their
 “ warehouses, *more particularly with Tea, which*
 “ *they could not expect to sell for many years.*
 “ Their sales have, however, been so rapid
 “ and considerable since that period, as not
 “ only to enable them to discharge a part of
 “ the debts then due to the publick much ear-
 “ lier than their most sanguine friends and
 “ supporters could have supposed possible;
 “ but also to make some progress in provi-
 “ ding the additional funds, which became
 “ necessary for the carrying on of their com-
 “ mercial concerns, in consequence of the
 “ extension of their China-trade.”

Different Loss and Gain to the People, the
 Revenue, and the East India Company.

The People loss annually,

at least, — — — £. 122,159 1 2½

The Revenue gains — — — 60,434 0 0

National loss by the Commu-

tation-Tax. — — — £. 61,725 1 2½

This

This appears to us a capital sum, but is nothing when compared with the profits of the East India Company, on Tea, which is £.311,905 0 0

Though we congratulate the company on this flourishing state of their trade, we must lament the interests of our fellow subjects, the householders of this country, being sacrificed for that purpose, by a Commutation-Tax; and by the suppression of a home manufacture, which, however pernicious it may seem, may probably be as little so as China Smouch, which, under the foreign names of Bohea, Congo, Souchong, Singlo, and Hyson, most probably, contain ingredients full as pernicious as copperas and sheep's dung boiled in copper. To us, there is a kind of political treason in putting a stop to a home manufacture, even a pernicious one, when it is avowedly done to favour the introduction of a foreign article, which we have every reason to believe is as much adulterated, as pernicious, and as poisonous. That this is the case with Tea, (or China Smouch) there is no man so hardy as to deny; for it is bought of men who have been famed in every age since the discovery of China, for their address in sophistication and

cheating; in fact they are the veriest knaves and thieves in the universe. We well know advice to be thrown away upon some men, otherwise we would recommend to the minister, and the East India Directors, in their negotiations with the Chinese and each other, the consideration of the old proverbs,—“ Evil communications corrupt good manners,”—and “ there is “ no touching pitch without being defiled;”—but these are sentences below their notice, till it be too late to prevent the mischief. When East India Directors become chief privy counsellors to a minister, we have no reason to be surprised at his having so often to *reconsider* his measures.—In fact, whoever will attentively look back for a few years, will be astonished how reasonable men could adopt such measures as have been pursued: and when we consider the whole of the taxes which have been imposed upon us since the commencement of the late un-natural war, we are struck with amazement at the injudicious articles which ministers have selected, from the many more eligible ones they might have adopted. Had we been as often consulted at the Treasury as Mr *Baring*, we flatter ourselves we might have blundered on many less exceptionable, less oppressive, and more productive.

We

We shall conclude our observations on this part of the subject in Mr *Baring's* own words, applied, indeed, in a different manner.—

“ To render that wound” (*given to the interests of the householders*) “ mortal, the eyes of government ought immediately to be turned to those articles which still remain, such as spirits, tobacco, &c. and to which the principle of the Commutation-Tax may be correctly applied; and with equal success.” Very true, indeed; the wound *would be mortal!* and instead of only one half being *too Poor*, the whole people, except East India Directors, and those of nearly the same description, must emigrate, or wear out the remainder of their wretched days in beggary and want.

The reduced price of gold and silver may for ought we know, be of importance and advantage to the Bank of England; it is possible there may be little difference between a Bank Director and an East India Director; to the individual who is possessed of an ounce of silver, it is of no moment whether the silver be worth 5s. or 5s. 6d. per ounce, if that ounce purchases the same quantity of cloaths or victuals. He, (Mr *Baring*) attributes the low price of gold and silver, and the rapid advance of land, (which has advanced no where but

but in his fertile imagination) to the operation of the Commutation-Tax. We have an equal right (perhaps with more truth) to assert, Peace, the paying off Contractors, secret Service Money, Commissaries, Officers, with a long &c. of ministerial Creatures, who have grown rich at the expence of honefter men; and the small loans wanted by government, are the causes.

“ The idea, upon which the plan for commut-
 “ muting the Duties upon Tea was found-
 “ ed, if traced to it’s true source, will be
 “ met with in Sir *Matthew Decker*;——

“ It will be there seen, that the same prin-
 “ ciple equally applies, with comparative ef-
 “ fect, to the duties upon salt, —spirits, to-
 “ bacco, glass, printing, &c. the imposts on
 “ which, according to the present mode of le-
 “ vying the same, as well as the duties upon
 “ *manufactures in general*, serve for no other
 “ purpose than to benefit the smuggler.”——

Thus says Mr *Baring*; how he traces this out is to us an inexplicable mystery, very far from what we apprehend to have been Sir *Matthew*’s idea; which is so well illustrated by that close reasoner, Dr *Adam Smith*, in his Book on the *Nature and Cause of the Wealth of Nations*, that we will give it to the reader in his own words.

“ Con-

“ Consumable commodities, whether neces-
 “ saries or luxuries, may be taxed in two dif-
 “ ferent ways. The consumer may either pay
 “ an annual sum on account of his using or
 “ consuming goods of a certain kind; or the
 “ goods may be taxed while they remain in
 “ the hands of the dealer, and before they are
 “ delivered to the consumer. The consum-
 “ able goods which last a considerable time
 “ before they are consumed altogether, are
 “ most properly taxed in the one way. Those
 “ of which the consumption is either imme-
 “ diate or more speedy, in the other, The
 “ coach-tax and plate-tax are examples of the
 “ former method of imposing: The greater
 “ part of the other duties of excise and
 “ customs, of the latter.

“ A coach may, with good management,
 “ last ten or twelve years. It might be taxed,
 “ once for all, before it comes out of the
 “ hands of the coach-maker. But it is cer-
 “ tainly more convenient for the buyer to pay
 “ four pounds a year for the privilege of
 “ keeping a coach, than to pay all at once
 “ forty or forty-eight pounds additional price
 “ to the coach-maker; or a sum equivalent
 “ to what the tax is likely to cost him dur-
 “ ing the time he uses the same coach. A
 “ service

“ service of plate, in the same manner, may
 “ last more than a century. It is certainly
 “ easier for the consumer to pay five shillings
 “ a year for every hundred ounces of plate,
 “ near one per cent. of the value, than to
 “ redeem this long annuity at five and twenty or
 “ thirty years purchase, which would enhance
 “ the price at least five and twenty or thirty
 “ per cent. The different taxes which affect
 “ houses are certainly more conveniently paid
 “ by moderate annual payments, than by a
 “ heavy tax of equal value upon the first build-
 “ ing or sale of the house.

“ It was the well known proposal of Sir
 “ *Matthew Decker* that all commodities, even
 “ those of which the consumption is either
 “ immediate or very speedy, should be taxed
 “ in this manner; the dealer advancing no-
 “ thing, *but the consumer paying a certain*
 “ *annual sum for the licence to consume cer-*
 “ *tain goods.* The object of his scheme was
 “ to promote all the different branches of for-
 “ eign trade, particularly the carrying trade,
 “ by taking away all duties upon importation
 “ and exportation, and thereby enabling the
 “ merchant to employ his whole capital and
 “ credit in the purchase of goods and the
 “ freight of ships, no part of either being
 “ divert-

" diverted toward the advancing of taxes.
 " The project, however, of taxing, in this
 " manner, goods of immediate or speedy con-
 " sumption, seems liable to the four following
 " very important objections. First, the tax
 " would be more unequal, or not so well pro-
 " portioned to the expence and consumption
 " of the different contributors, as in the way
 " in which it is commonly imposed. The
 " taxes upon ale, wine, and spirituous liquors,
 " which are advanced by the dealers, are
 " finally paid by the different consumers ex-
 " actly in proportion to their respective con-
 " sumption. But if the tax was to be paid
 " by purchasing a licence to drink those li-
 " quors, the sober would, in proportion to
 " his consumption, be taxed much more hea-
 " vily than the drunken consumer. A family
 " which exercised great hospitality would be
 " taxed much more lightly than one which
 " entertained fewer guests. Secondly, this
 " mode of taxation, by paying for an annual,
 " half-yearly, or quarterly licence to consume
 " certain goods, would diminish very much
 " one of the principal conveniencies of taxes
 " upon goods of speedy consumption; the
 " piece-meal payment. In the price of three-
 " pence halfpenny, which is at present paid
 " for a pot of porter, the different taxes upon

G

" malt

“ malt, hops, and beer, together with the
 “ extraordinary profit which the brewer charges
 “ for having advanced them, may perhaps
 “ amount to about three halfpence. If a
 “ workman can conveniently spare those three-
 “ halfpence, he buys a pot of porter. If he
 “ cannot, he contents himself with a pint,
 “ and, as a penny saved is a penny got, he
 “ thus gains a farthing by his temperance.
 “ He pays the tax piece-meal, as he can af-
 “ ford to pay it, and when he can afford to
 “ pay it; and every act of payment is per-
 “ fectly voluntary, and what he can avoid if
 “ he chuses to do so. Thirdly, such taxes
 “ would operate less as sumptuary laws.
 “ When the licence was once purchased, whe-
 “ ther the purchaser drunk much or drunk
 “ little, his tax would be the same. Fourthly,
 “ if a workman was to pay all at once, by
 “ yearly, half-yearly, or quarterly payments,
 “ a tax equal to what he at present pays, with
 “ little or no inconveniency, upon all the dif-
 “ ferent pots and pints of porter which he
 “ drinks in any such period of time, the sum
 “ might frequently distress him very much.
 “ This mode of taxation, therefore, it seems
 “ evident, could never, without the most
 “ grievous oppression, produce a revenue near-
 “ ly equal to what is derived from the pre-
 “ sent

“ sent mode without any oppression. In several countries, however, commodities of an immediate or very speedy consumption are taxed in this manner. In Holland, people pay so much a head for a licence to drink tea,” &c.

How different is this from taxing the windows of all, as a Commutation, or Licence, to drink Tea; those who do, and those who do not are without a shadow of justice, objects of this Tax; they have no choice whether they will or will not make themselves liable to it, nor have they any means of avoiding the payment but that of sitting in the dark; *a state in which we have too long been, though it may be a Minister's wish to keep us so!* Can any man, who pretends to a grain of understanding, approve of such an oppressive measure.

A Commutation-Tax on the principles above stated, may be very beneficial, and most assuredly equitable, as none would pay but such as are benefitted; yet it should be a Commutation for a necessary article, not for a superfluity. Luxury is, above every thing, pernicious in a commercial state, and as we are a people no way remarkable for hard living, or frugality, there is an impolicy, if not something

thing criminal, in rendering foreign commodities so cheap as to supersede the use of our own produce. Go on a little further and we may see and feel a Commutation-Tax on our woollens, Staffordshire wares, &c. in order to indulge the luxurious taste of the people with Persian silks and real china,—*a Commutation devoutly to be wished for by East India Directors,—by Mercury! the Dividend would be double, if not more!!*

This naturally leads us to take a view of the advantages, or disadvantages of the East India Trade, more especially that part of it carried on with China. “ It is universally agreed, “ that the trade of the Europeans to the East “ Indies is in a great measure carried on not “ by the exportation and barter of commodities, and manufactures for commodities “ and manufactures, but by sending silver “ from Europe to purchase commodities and “ manufactures in the East Indies; which being rather instruments of luxury and superfluities than necessities or even conveniences of life, it follows from thence, that this “ commerce is very detrimental to Europeans “ in general, though it may be advantageous “ to the particular nations by which it is carried on; for they, by re-exporting part of “ the

“ the effects they bring home, may not only
 “ reimburse themselves intirely for the silver
 “ originally carried out, but also draw an ad-
 “ ditional quantity of specie into their coun-
 “ tries; and yet this, being constantly and
 “ uniformly a losing trade, upon the whole,
 “ to the people of Europe, it must by degrees
 “ exhaust the wealth of all nations; first of
 “ those who buy these unnecessary commodi-
 “ ties and manufactures, perhaps at the fourth
 “ or fifth hand; and, by degrees, such as are
 “ the immediate purchasers. For, if the sil-
 “ ver thus carried out never return, as it is
 “ allowed it never can return, the commerce
 “ of the Indies, however rich in its appea-
 “ rance, however specious in its consequences,
 “ such as fleets, settlements, and fortresses,
 “ yet closely examined, and at the bottom,
 “ is no better than a perpetual drain, and a
 “ sort of under-current, by which the intrin-
 “ sic riches of Europe are conveyed into the
 “ East Indies to purchase spices, perfumes,
 “ and painted linens, which, through the
 “ blessing of Providence, and the natural in-
 “ dustry of the people, are inexhaustible
 “ funds of riches to them; while it remains
 “ impossible and impracticable for the Euro-
 “ peans to replace those immense sums of
 “ ready money with which they are pur-
 “ chased.”

We

We are well aware that attempts have been made to confute this reasoning, having for their foundation the plea of exporting such superfluities to other countries, but they were only attempts, whilst the whole trade was objected to: as for the China trade, considered seperately, it cannot have,—it never had an advocate. And here it may not be amiss to remark, in confirmation of this account of the trade, that every Company of East India merchants have, at times, been reduced to disagreeable situations: Even the Dutch, who are in possession of the best and most profitable part, are now in a state of Bankruptcy. And our own Court of Directors, who are not only merchants, but Sovereigns in India, with territorial revenues to an immense amount, have been obliged to Parliament, oftener than once, for loans to support their tottering credit; and without which they must inevitably have become Bankrupts; at that very time when, to blind the unthinking people, they (the Directors) were disputing on the quantum of their dividend.—*Qui vult decipi decepiature!*

Any old woman will tell Mr *Baring* (and he must daily converse with such, as well as young men, in the Treasury, Court of Directors, and both Houses) it is a fundamental in domestic

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œconomy, to use the produce of your own house, rather than go to the shop and buy; the reason for this is plain, your own produce costs you only labour, and the price of the raw materials, whilst the produce of the shop costs labour, raw materials, and money. In merchantile œconomy (which he ought to understand much better than we can pretend to) to deal with foreign nations by trucking, or exchanging the superfluous labour and produce of your own country, for the raw materials of another; or, becoming the carriers of their produce to a third; the moment these rules are departed from, the trade is a commerce of luxury, which ought to be put a stop to.

In national œconomy, no trade should be encouraged which does not bring into the country a surplus of wealth; or of materials to be manufactured, which will employ the people to some advantage; but every obstruction should be laid in the way of that commerce which is destructive to the lives of the men employed in it, and which requires the exportation (without hope of return) of gold or silver. For men, gold and silver are the ornaments of a nation at peace, and the only really useful articles in time of war. Even an East India Director, though he may have been at
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the treasury within the hour, must acknowledge the Chinese trade has all the bad, without one of the above good properties to recommend it. That trade imports to us no necessaries, nor takes off any of our superfluities; neither does it afford a carrying trade; on the contrary, it is death to the men employed in it; takes from us a very considerable quantity of bullion (viz. silver) and is destructive to our home manufactures and rural produce: All this may be new to Mr *Baring*, engaged for many years, as he has been, in the East India Trade; it seems as if he had paid no attention to the subject, further than as it increased or diminished the dividend on quarter day; whether Tea or Milk, &c. be the most nourishing, or the cheaper repast; whether the one be the produce of a distant clime, or the others of our own country; whether we pay for it in manufactures, or in bullion; whether we import it for home use, or exportation; whether the seamen live or die on the voyage; whether it take the whole, or only a part of our silver; whether the manufactures of Chelsea, of Worcester, of Staffordshire, &c. or China be cheapest; whether the use of tea may not be destructive to the rearing of cattle; are objects not worth the enquiry of an East India Director; to him, the knowledge of 600,000 householders being beggars,

gars, or that his trade requires the certain exportation of 1,750,000*l.* of silver, with the very uncertain addition of 300,000*l.* worth of woollens and lead, are matters not worth a thought. He is employed in calculating the profits which he will make from the importation, and how to raise the necessary stock of silver; his only doubt is, China will not be able to furnish him with his quantity of TEA. Fear not, dear Mr *Baring*, the Chinese are a very wise, politic people, and discribed to be as great deceivers as East India Directors, their Governor Generals, or even Prime Ministers ever were; there cannot be a doubt of a plentiful supply of Tea, or *Smouch*, unless the Emperor should find his *timber, woods, and under-woods likely to be destroyed*; in that case it is possible your trade will be put a stop to; but comfort yourself, that before his eyes may be opened to that danger, you and your brethren will have made up your packs;—and like that in the days of your Fathers, in 1721, the bubble will have burst,

“ *And, like the baseless fabric of a vision,*

“ *Leave not a wreck behind.*”

Before we bid adieu to Mr *Baring*, we must pay some attention to what may be called, his

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summing up the evidence he has produced in proof of the advantages resulting from the Commutation-Tax.

“ First ; Let it be observed, that the average quantity of Tea sold by the Company for ten years prior to the passing of the Commutation-Act, was very little more than 6,000,000 of pounds weight per annum ; but within the first twelve months after the Act took place, the quantity sold exceeded 16,000,000*lb.*”

Observation.—It is no way wonderful, that the quantity sold by the Company should be greatly increased, when we consider the price to be lowered, and (under the impression of a panick) our manufacturers of Tea, alias Smouch laid off work ; an increased quantity of any thing brought to market at a considerably lower price than was before known, without any rival commodity, will cause a greater sale. The increase of quantity for home consumption is a prejudice to this country, till Tea shall be proved a necessary, and be purchased from China by an exportation of our manufactures.

“ Secondly ; The amount of the duty still continued upon tea has, in the first year
“ only

" only, exceeded the estimate by no less than
 " 60,434*l*.

Observation.—Neither can this be matter of surprise; a duty calculated on the vend of 6,000,000*lb*. of Tea will amount to near three times the sum if 16,000,000*lb*. be vended;—the old duties would have been proportionably more productive without a Commutation-Tax.—This 60,434*l*. overplus is matter of small comfort to the householders, when they reflect it costs them 122,159*l*. to obtain it.

" Thirdly; The total sum paid by purchasers, for Teas sold since the passing
 " of the Act, amounts only to 2,770,729*l*.
 " but, had an equal quantity been sold at the
 " former prices, the purchasers must have paid
 " not less than 4,826,261*l*. : consequently the
 " public have been benefited to the amount
 " of 2,055,462*l*. by this regulation."

Observation.—There is a want of candour in this statement, as no mention is made of the amount of the Commutation-Tax, which ought most assuredly to be deducted from the sum which we are said to be benefited. The public can never be said to have been

benefited by the purchase of an unnecessary article, let the price be ever so small; were this case positively proved, as you wish it, the community who are losers by the tax, or even not gainers (which includes the whole) have an undoubted right to complain of the Commutation-Tax.

“ Fourthly; The increase in the annual amount of the Company’s sales, will oblige them to extend their importation from China, in order to fulfil the requisition of the Act; and for which purpose, not less than 45 large additional ships, and 3450 seamen, must be constantly employed by the Company.”

Observation.—We have before stated, that Tea is an unnecessary article of luxury, which we may well do without, the extending the importation to a much greater quantity is therefore highly impolitic, and prejudicial to the public interest, as is also the employing that ill omended number of ships, at so great a distance; 45 large ships, with 3450 men, sent out on so distant a navigation may be much wanted at home, in case of a war: another thing worthy of attention is, the trade has ever been the grave
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of the seamen employed in it, a very small proportion of the men sent out ever return to this country.

“Fifthly; Their exports of the woollens and lead of this country must be augmented from the value of 111,000*l.* to which the amount has hitherto been limited, to at least 300,000*l.* per annum, which will be necessary hereafter.”

Observation.—Not one word, Mr *Baring*, of 1,400,000*l.* of silver to be exported;—is this candid? Do you call this a fair state of the case? Why do not you inform us of the proportion the lead bears to the woollens; the first is a raw material; for the second we doubt the quantity is but small, as it is a known fact the greatest part, if not the whole, of the woollens are expended in presents to the mandarins: the Chinese are too good politicians to receive, as articles of trade, our woollens, or any thing else we have to send them, in preference to the produce of their country or its manufactures. Did we not force a trade with them (manifestly to our own prejudice) there would be no communication between the two countries. We may venture to assert,

fert, a Chinese ship will never be seen in the port of London, or any other port in Europe.

Finally ; The retaining within this kingdom
 “ a balance, amounting annually to no less
 “ than 1,032,400*l.*; which, prior to the act,
 “ was regularly paid to foreigners in specie,
 “ through the medium of the smuggler; and
 “ which balance will in all probability be
 “ greatly increased, when the purposes of the
 “ act shall have been carried completely into
 “ execution.”

Observation. Assertions are not facts ; it remains yet to be proved, that this sum ever came into the hands of the smuggler; it is evident the smuggling of China Tea has never been carried on to the extent the East India Directors, &c. have represented it ; an allowance (and that of a considerable quantity) ought to be made for Smouch, re-dried Tea, &c. manufactured in this country, and which, as we have observed before, could not come into the hand of the retailer, or consumer, by any other name than smuggled Tea ; A great part of this sum, if not the whole, remained in the hands of the manufacturers of such Smouch, &c.

&c. And it is more than probable the men (if any such there are, or were) who, for the sake of profit, smuggled tea into this country, would make their returns in articles of commerce from this country : It is a fact, the going back with an empty vessel could answer no purpose of profit.

We shall here take notice of the 3,000,000*l.* additional stock, which, as the trade will be so advantageous to the East India Company, there is no doubt might be raised amongst themselves by an increase of capital. But the worthy Directors hope for the assistance of their good friends in the Treasury, who they think may shew their regard (*by some additional Commutation-Tax on the Country Gentlemen, whose houses are too large for their fortunes*) in supplying their wants; this probably may be attempted, nay, it may be carried into execution by a Ministry who have degraded parliament, making it the register of their edicts, and so unconstitutionally prevailed on our representatives to give up their dearest rights in providing for the unfunded debts of Lord North's administration, without account, or the least shadow of enquiry, how that minister and his coadjutors durst dissipate the wealth of this country by millions, after so often declaring

claring parliament had granted sufficient in each year for the expences thereof.

This, to us, appears as desperate a measure as any the minister has engaged in; and it must be acknowledged he does not stop at little matters. If his Ways and Means do not prove him knowing in Finance, it cannot be denied, he is bold in Experiment. If they are partial and oppressive, they cannot fail of being productive, if reconsidered, new modeled, and rigorously collected; but let him remember the fate of his predecessor, *Sampson*, he may destroy our property with Foxes and Firebrands (*Taxes and Duties*); he may smite us hip and thigh (*with Stamps and Commutations*); he may overpower us with a jaw-bone (*with words*); he may carry away the gates of the city (*the windows of our houses*); he may pull down our mansions, and bury us, with himself, in the ruin.

“ Our only lesson is to learn to suffer.”

Thus we have attempted to point out a part of the many mischievous and oppressive consequences of this favourite measure, fraught with every ill that can befall a nation; without one good to make it tolerable, our arguments have, at least, novelty to recommend them

them to public observation, which, at this day, is no little matter in their favour.

We shall not at this time, trespass further on the patience of our readers, but leave the remainder of this curious pamphlet for some other opportunity; whilst we differ so much in our ideas respecting the Commutation-Act, how the trade is carried on is only a secondary consideration, and belongs more to the Directors than the public, if we may be allowed to separate those interests which have been so long and so unjustly looked upon as inseparable. —

As householders, we consider the Commutation-Tax partial and oppressive, from which we pray to be delivered, though with little hopes of having our prayer granted. As poor country gentlemen, who *must relinquish our old mansions*, we esteem it unjust, feeling the burthen laid upon us, by unrelenting hands, and join in exclaiming

“ Oh ! what a mine of mischief is a minister !

“ Ye furies, whirlwinds, and ye treacherous rocks,

“ Ye ministers of death, devouring fire,

“ Convulsive earthquakes, and plague tainted air,

“ All ye are merciful and mild to him.”

F I N I S.

E R R A T A.

Page 6. line 16. *for* wrote, *read*, written.—p. 13. l. 18. *for* be be. *dele.* be.—p. 14. l. 18. *for* hospital, *read*, hospitable.—p. 16. l. 5. *dele.* the.—p. 18. l. 3. *for* Benefitted *read* Benefited.—p. 19. l. 24. *for* loss, *read*, lose.—p. 25. l. 16. *for* scracely *read* scarcely.—p. 26. l. 7. *for* two, *read*, too.—p. 27. l. 11. *for* ted *read* ed.—p. 28. l. 5 *for* annually, *read*, annual.—p. 28. l. 18. *for* crowdy, *read*, portage.—p. 29. l. 11. *for* dispence, *read*, dispense.—p. 30. l. 1. *for* two *read* too.—l. 19. *for* amounts, *read*, amount.—p. 36. l. 10. *for* being right, *read*, being nearly right.—l. 19. *for* supposed to be smuggled, *read*, supposed to have been supplied by the smuggler.—p. 37. l. 20. *for* fitted *read* fited.—p. 39. l. 13. *dele.* probably —p. 41. l. 2. *for* subjeft, *read*, subject.—p. 47. l. 17. *for* understanding, *read*, honesty.—l. 22. *for* benefitted, *read*, benefited.—p. 50. l. 24. *for* decepiature, *read* deceptiatur.

ERRATA

Page 6 line 16 for want, read written - p. 11, l. 18 for
be be, read be - p. 14, l. 11 for hospital, read hospital-
the - p. 16, l. 1 2. for the - p. 18, l. 2 for the
read the - p. 19, l. 1 and 2. for the, read the - p. 21, l.
10 for the, read the - p. 20, l. 1 2 for two, read
too - p. 22, l. 11 for the, read the - p. 28, l. 2 for un-
ally, read, read - p. 28, l. 1 2 for away, read away.
- p. 29, l. 11 for the, read the - p. 30, l. 1 2
for two, read - p. 29, l. 1 2 for the, read the - p. 30,
l. 10 for being right, read being nearly right - l. 10 for
supposed to be arranged, read supposed to have been sup-
posed by the author - p. 31, l. 10 for the, read the - p.
32, l. 13 for the, read the - p. 41, l. 1 2 for the, read the
for - p. 41, l. 1 2 for the, read the - l. 22
for the, read the - p. 41, l. 1 2 for the, read the